

### **IC 6-1.1-36**

#### **Chapter 36. Miscellaneous Assessment and Collection Provisions**

### **IC 6-1.1-36-1**

#### **Notice by mail**

Sec. 1. If a notice is required to be given by mail under the general assessment provisions of this article, the day on which the notice is deposited in the United States mail is the day notice is given. The notice shall be given by first class mail.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.84-1989, SEC.1.*

### **IC 6-1.1-36-2**

#### **Legal services for township assessor**

Sec. 2. If a township assessor needs legal services, he may use the attorney appointed by the trustee of the township, or the legal services may be provided by the county.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

### **IC 6-1.1-36-3**

#### **Certain irregularities not to affect validity of assessment**

Sec. 3. (a) A township assessor's assessment or a county assessor's assessment of property is valid even if:

- (1) he does not complete, or notify the county auditor of, the assessment by the time prescribed under IC 6-1.1-3 or IC 6-1.1-4;
- (2) there is an irregularity or informality in the manner in which he makes the assessment; or
- (3) there is an irregularity or informality in the tax list.

An irregularity or informality in the assessment or the tax list may be corrected at any time.

(b) This section does not release a township assessor or county assessor from any duty to give notice or from any penalty imposed on him by law for his failure to make his return within the time period prescribed in IC 6-1.1-3 or IC 6-1.1-4.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.29; P.L.6-1997, SEC.124.*

### **IC 6-1.1-36-4**

#### **Affidavits to compel production of books or records**

Sec. 4. (a) An assessing official, a county assessor, a member of a county property tax assessment board of appeals, or a representative of the department of local government finance may file an affidavit with a circuit court of this state if:

- (1) the official or board member or a representative of the official or board has requested that a person give information or produce books or records; and
- (2) the person has not complied with the request.

The affidavit must state that the person has not complied with the request.

(b) When an affidavit is filed under subsection (a), the circuit court shall issue a writ which directs the person to appear at the office of the official or board member and to give the requested information or produce the requested books or records. The appropriate county sheriff shall serve the writ. A person who disobeys the writ is guilty of contempt of court.

(c) If a writ is issued under this section, the cost incurred in filing the affidavit, in the issuance of the writ, and in the service of the writ shall be charged to the person against whom the writ is issued. If a writ is not issued, all costs shall be charged to the county in which the circuit court proceedings are held, and the board of commissioners of that county shall allow a claim for the costs.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.29; P.L.6-1997, SEC.125; P.L.90-2002, SEC.259.*

#### **IC 6-1.1-36-5**

##### **Officials authorized to administer oath**

Sec. 5. In order to discharge their official duties, the following officials may administer oaths and affirmations:

- (1) Assessing officials.
- (2) County assessors.
- (3) County auditors.
- (4) Members of a county property tax assessment board of appeals.
- (5) Members of the Indiana board.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.126; P.L.198-2001, SEC.90.*

#### **IC 6-1.1-36-6**

##### **Fiduciaries; filing personal property tax return**

Sec. 6. If, subsequent to the assessment date in any year, a person receives possession or control of personal property in a fiduciary capacity, he shall ascertain whether a personal property return for that year has been filed. If a return is required but has not been filed, the fiduciary shall file the required return within sixty (60) days after the date on which he receives possession or control of the property.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-36-7**

##### **Real property taxes assessed against political subdivisions or state; cancellation; compromise; distribution of receipts**

Sec. 7. (a) The department of local government finance may cancel any property taxes assessed against real property owned by a county, township, city, or town if a petition requesting that the department cancel the taxes is submitted by the auditor, assessor, and treasurer of the county in which the real property is located.

(b) The department of local government finance may cancel any property taxes assessed against real property owned by this state if a petition requesting that the department cancel the taxes is submitted by:

- (1) the governor; or
- (2) the chief administrative officer of the state agency which supervises the real property.

However, if the petition is submitted by the chief administrative officer of a state agency, the governor must approve the petition.

(c) The department of local government finance may compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against the fixed or distributable property owned by a bankrupt railroad, which is under the jurisdiction of:

- (1) a federal court under 11 U.S.C. 1163;
- (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11 U.S.C. 701-799); or
- (3) a comparable bankruptcy law.

(d) After making a compromise under subsection (c) and after receiving payment of the compromised amount, the department of local government finance shall distribute to each county treasurer an amount equal to the product of:

- (1) the compromised amount; multiplied by
- (2) a fraction, the numerator of which is the total of the particular county's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad for the compromised years.

(e) After making the distribution under subsection (d), the department of local government finance shall direct the auditors of each county to remove from the tax rolls the amount of all property taxes assessed against the bankrupt railroad for the compromised years.

(f) The county auditor of each county receiving money under subsection (d) shall allocate that money among the county's taxing districts. The auditor shall allocate to each taxing district an amount equal to the product of:

- (1) the amount of money received by the county under subsection (d); multiplied by
- (2) a fraction, the numerator of which is the total of the taxing district's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad in that county for the compromised years.

(g) The money allocated to each taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that property taxes are apportioned and distributed.

(h) The department of local government finance may, with the approval of the attorney general, compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against property owned by a person that has a case pending under state or federal bankruptcy law. Property taxes that are compromised under this section shall be distributed and allocated at the same time and in the same manner as regularly collected property taxes. The

department of local government finance may compromise property taxes under this subsection only if:

- (1) a petition is filed with the department of local government finance that requests the compromise and that is signed and approved by the assessor, auditor, and treasurer of each county, and the assessor of each township, that is entitled to receive any part of the compromised taxes;
- (2) the compromise significantly advances the time of payment of the taxes; and
- (3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.75, SEC.1; P.L.69-1983, SEC.9; P.L.5-1988, SEC.45; P.L.30-1994, SEC.6; P.L.90-2002, SEC.260.*

#### **IC 6-1.1-36-8**

##### **Free official service**

Sec. 8. When an officer is required to perform a service under chapter 22, 23, 24, 25, 26, or 27 of this article and a fee is not provided for that service, the officer shall perform the service without charge.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-36-9**

##### **Failure to make official certificate or perform clerical duty within time required; effect**

Sec. 9. An officer's failure to make an official certificate or to perform a clerical duty within the time required under chapter 22, 23, 24, 25, 26, or 27 of this article does not, except where otherwise expressly provided by law, affect the validity of an assessment, tax levy, or tax collection.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-36-10**

##### **Taxes uncollectible because of erroneous proceeding**

Sec. 10. If the taxes for a year on any property which is subject to taxation under this article cannot be collected because of an erroneous proceeding, the amount of the taxes, together with any penalties, interest, or costs carried forward on account of those taxes,

shall be added to the amount to be collected the following year.  
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.33, SEC.5.

#### **IC 6-1.1-36-11**

##### **Quitclaim deed from state**

Sec. 11. The governor shall, in the name of this state and as governor, execute and deliver a quitclaim deed to the record owner of real property if:

- (1) the record owner requests the deed;
- (2) the auditor and the recorder of the county in which the real property is located each file with the governor a verified statement which contains:
  - (A) a complete legal description of the real property; and
  - (B) a declaration that the records in the auditor's and recorder's office indicate that the state does not claim an interest in the real property;
- (3) the land office division of the department of administration files with the governor a verified statement which contains a declaration that the records in the office do not indicate that the state claims an interest in the real property; and
- (4) the record owner pays:
  - (A) the department of administration consideration for the deed in the amount of one dollar (\$1); and
  - (B) the necessary expenses incurred in preparing and executing the deed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.3-1989, SEC.38.

#### **IC 6-1.1-36-12**

##### **Contracts for discovery of property omitted from assessment; manner of payment**

Sec. 12. (a) A board of county commissioners, a county assessor, or an elected township assessor may enter into a properly approved contract for the discovery of property that has been undervalued or omitted from assessment. The contract must prohibit payment to the contractor for discovery of undervaluation or omission with respect to a parcel or personal property return before all appeals of the assessment of the parcel or the assessment under the return have been finalized. The contract may require the contractor to:

- (1) examine and verify the accuracy of personal property returns filed by taxpayers with a township assessor of a township in the county; and
- (2) compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

(b) The investigation and collection expenses of a contract under subsection (a) may be deducted from the gross amount of taxes collected on the undervalued or omitted property that is so discovered. The remainder of the taxes collected on the undervalued

or omitted property shall be distributed to the appropriate taxing units.

(c) A board of county commissioners, a county assessor, or an elected township assessor may not contract for services under subsection (a) on a percentage basis.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.178-2002, SEC.39.*

#### **IC 6-1.1-36-13**

##### **List of lands and lots within limits of newly formed political subdivision**

Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision and the county auditor shall deliver the list to the appropriate township assessor on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1989, SEC.26; P.L.25-1995, SEC.54.*

#### **IC 6-1.1-36-14**

**Reserved**

#### **IC 6-1.1-36-15**

**Reserved**

#### **IC 6-1.1-36-16**

##### **Approval upon finding all property taxes paid; certificate of clearance; other evidence of payment**

Sec. 16. (a) A court may allow or approve a final report or account of:

- (1) a receiver;
- (2) a trustee in dissolution;
- (3) a trustee in bankruptcy;
- (4) a commissioner appointed for the sale of real estate; or
- (5) any other officer acting under the authority and supervision of a court;

only if the account or final report shows and the court finds that all property taxes on real property have been paid or otherwise satisfied.

(b) A fiduciary described in subsection (a) shall provide proof to a court that all property taxes on real property for which the due date has passed as of the date that the account or report is approved have been paid or satisfied. The fiduciary shall request the county treasurer of the county where real property is located to issue a certificate of clearance certifying that all property taxes that are due and payable have been paid or satisfied. The certificate shall be issued by the county treasurer within three (3) business days after

request on a form provided by the state board of accounts. When issued, the certificate is conclusive proof that property taxes are not due.

(c) If the county treasurer of the county where real property is located fails to issue a certificate of clearance under subsection (b) within thirty (30) days after request, a fiduciary may provide evidence to a court that demonstrates that property taxes on real property are not due. Upon approval by the court, the evidence is conclusive proof of payment or satisfaction of the tax imposed by this article.

(d) The state board of accounts shall provide forms to county treasurers, as needed, to carry out subsection (b).

*As added by P.L.56-1996, SEC.9.*